

## **TAX FREE IN THE RUSSIAN FEDERATION**

*Dear guests of the Russian Federation,*

The value-added tax refund system (Tax Free System) has been functioning in the Russian Federation since April 2018

To be eligible for a VAT refund, you must be a citizen of a foreign country outside the Eurasian Economic Union (EEU – the Kyrgyz Republic, the Republic of Armenia, the Republic of Belarus, the Republic of Kazakhstan, the Russian Federation).

To receive a tax-free service, you should purchase goods for no less than 10,000 RUB (54 000 naira in national currency), tax included, from a single retailer during one day at retailer locations approved by the Government of the Russian Federation.

Certain retailers provide VAT refund services in the following cities:

1. Saransk (the Republic of Mordovia);
2. Kazan (the Republic of Tatarstan);
3. Sochi (Krasnodar Krai);
4. Volgograd (Volgograd Oblast);
5. Kaliningrad (Kaliningrad Oblast);
6. Krasnogorsk (Moscow Oblast);
7. Nizhny Novgorod (Nizhny Novgorod Oblast);
8. Rostov-on-Don (Rostov-on-Don Oblast);
9. Samara (Samara Oblast);
10. Ekaterinburg (Sverdlovsk Oblast);
11. Moscow;
12. Saint Petersburg.

VAT refund is not applicable the commodities under excise duty, including alcohol and tobacco. To receive a refund, please export the purchased goods through the border crossings approved by the Government of the Russian Federation (see below).

**I. Road border crossings**

1. Mamonovo-Grzechotki

**II. Air border crossings**

2. Vladivostok (Knevichy Airport)
3. Volgograd (Gumrak Airport)
4. Ekaterinburg (Koltsovo Airport)
5. Kazan
6. Kaliningrad (Khrabrovo Airport)
7. Moscow (Vnukovo Airport)
8. Moscow (Domodedovo Airport)
9. Moscow (Sheremetyevo Airport)
10. Nizhny Novgorod (Strigino Airport)
11. Rostov-on-Don (Platov Airport)
12. Samara (Kurumoch Airport)
13. Saint Petersburg (Pulkovo Airport)
14. Saransk
15. Sochi

**III. Sea border crossings**

16. Bolshoi Port, Saint Petersburg
17. Vladivostok
18. Passenger Port, Saint Petersburg

Individuals can claim a tax refund within a year after the purchase provided that the goods are exported within three months from the purchase date.

For more details, please contact Tax Free operators in Russia:

19. H.I.S.K.Y (<http://hiskytaxfree.com/>);
20. Global Blue (<http://www.globalblue.com/>);
21. Premier Tax Free (<https://premiertaxfree.ru/>).